

**IN THE INCOME TAX APPELLATE TRIBUNAL
INDORE BENCH, INDORE**

(Convened through Virtual Court)

**BEFORE Ms. MADHUMITA ROY, JUDICIAL MEMBER &
SHRI BHAGIRATH MAL BIYANI, ACCOUNTANT MEMBER**

I.T.A. No.94/Ind/2022
(Assessment Year: 2009-10)

M/s Seth Shri Shrinarayan Agarwal Charitable Trust 9 th Line, Itarsi, Madhya Pradesh - 462016	Vs.	DCIT Exemption Bhopal
PAN No.AABTS3517P		
(Appellant)	..	(Respondent)

Appellant by :	Shri Anil Khabya, CA
Respondent by:	Shri Ashish Porwal, Sr.D.R.

Date of Hearing	21.12.2022
Date of Pronouncement	24.01.2023

ORDER

PER Ms. MADHUMITA ROY - JM:

The instant appeal filed by the assessee is directed against the order dated 24.03.2022 passed by the National Faceless Appeal Centre (NFAC), Delhi, arising out of the order dated 23.12.2016 passed by the DCIT (Exemptions), Bhopal under section 143(3) r.w.s. 147 of the Income Tax Act, 1961 (hereinafter referred as to 'the Act') for Assessment Year 2009-10.

2. We have heard the respective parties and perused the materials available on record.

3. The Ld. CIT(A) has passed the order on 24.03.2022 whereas the Shri Anil Kumar Agrawal, managing person of assessee already expired on 29.05.2021. It is relevant to mention that the appeal was instituted before the First Appellate Authority on 19.01.2017 against the order dated 23.12.2016

passed by the DCIT(Exemption), Bhopal under Section 143(3) r.w.s. 147 of the Act. The factum of death of managing person of assessee (Anil Kumar Agrawal) is not on record. Ld. Counsel appearing for the assessee duly submitted the photo copy of the certificate of death of Shri Anil Kumar Agrawal who has expired in Yashoda Hospital on 29th May, 2021 at Bhopal, M.P. The submission made by the Ld. AR that as the managing person of assessee has already expired, the matter could not be taken care of properly before the First Appellate Authority seems to be acceptable. After his demise, the person taken care of the society was not been able to take proper care in the appeal preferred before the Appellate Authority. In view of the factual aspect of the matter as stated above, we find it fit and proper to remit the issue to the file of the Ld. CIT(A) for consideration afresh upon giving notice to the appellant herein and upon considering the evidence on record or any other evidence which the appellant may choose to file in support of the case made out by the appellant. The Ld. CIT(A) is directed to pass orders accordingly.

4. In the result, assessee's appeal is allowed for statistical purposes.

This Order pronounced on 24/01/2023

Sd/-
(BHAGIRATH MAL BIYANI)
ACCOUNTANT MEMBER
Indore; Dated 24 /01/2023

Sd/-
(MADHUMITA ROY)
JUDICIAL MEMBER

S. K. Sinha, Sr. PS

आदेश की प्रतिलिपि अद्येषित/Copy of the Order forwarded to :

1. अपीलार्थी / The Appellant
2. प्रत्यर्थी / The Respondent.
3. संबंधित आयकर आयुक्त / Concerned CIT
4. आयकर आयुक्त(अपील) / The CIT(A)-
5. विभागीयप्रतिनिधि, / DR, ITAT, Indore
6. गार्डफाईल / Guard file.

आदेशानुसार/ BY ORDER,

(Sr. Private Secretary)
ITAT, Indore

- 1.Date of dictation on 02.01.2023
- 2.Date on which the typed draft is placed before the Dictating Member 02.01.2023
- 3.Date on which the approved draft comes to the Sr.P.S./P.S.
- 4.Date on which the fair order is placed before the Dictating Member for pronouncement
- 5.Date on which the fair order comes back to the Sr.P.S./P.S
- 6.Date on which the file goes to the Bench Clerk
- 7.Date on which the file goes to the Head Clerk.....
- 8.The date on which the file goes to the Asstt. Registrar for signature on the order.....
- 9.Date of Despatch of the Order.....